

Program 021

SPI - General Apportionment**Recommendation Summary**

Dollars in Thousands

	Annual FTEs	General Fund State	Other Funds	Total Funds
2003-05 Expenditure Authority		8,099,444		8,099,444
Total Maintenance Level		8,621,481		8,621,481
Difference		522,037		522,037
Percent Change from Current Biennium		6.4%		6.4%
Performance Changes				
Pension Gain Sharing #		(106,114)		(106,114)
Projected Unit Credit - OSA #		(213,071)		(213,071)
Subtotal		(319,185)		(319,185)
Total Proposed Budget		8,302,296		8,302,296
Difference		202,852		202,852
Percent Change from Current Biennium		2.5%		2.5%
Total Proposed Budget by Activity				
General Apportionment		8,302,296		8,302,296
Total Proposed Budget		8,302,296		8,302,296

PERFORMANCE LEVEL CHANGE DESCRIPTIONS**Pension Gain Sharing #**

Prefunding for Pension Gain Sharing is removed from the budget.

Projected Unit Credit - OSA #

This item reflects moving the Public Employees' Retirement System, the Teachers' Retirement System, and the School Employees' Retirement System from the aggregate actuarial method to the projected unit credit method, using assumptions and methods provided by the Office of the State Actuary.

ACTIVITY DESCRIPTIONS**General Apportionment**

The Washington State Constitution requires the state to define and fully fund basic public education for all school-aged children. General apportionment funding, the state's largest basic education program, is provided to the state's 296 school districts through a complex formula based on the number of enrolled students (approximately 1 million), staffing ratios, average salaries, and other factors such as adjustments for very small districts. The state funding formula provides over 67,000 staff for basic education. The funds are allocated to, and spent by, the districts and their elected school boards. Approximately 69 percent of all district expenditures are for teaching, 13 percent for administration, 9 percent for school facilities and operations, and the remainder for pupil transportation and food services.